

**GOVERNMENT OF PUNJAB**  
**EXCISE AND TAXATION DEPARTMENT**  
**(EXCISE AND TAXATION II BRANCH)**

**Notification**

**The 31<sup>st</sup> August, 2006**

No. S.O. 41/P.A.8/2005/S. 2/2006. – In pursuance of the provisions of item (6) of clause (zg) of section 2 of the Punjab Value added Tax Act, 2005 (Punjab Act No. 8 of 2005) and all other powers enabling him in this behalf the Governor of Punjab is pleased to notify the first day of September, 2006 as the date on which the amount equal to the increase in the price of petrol and diesel, made on the 6<sup>th</sup> day of June, 2006 by the Government of India, including the duty and levies charged thereon, shall not form part of the sale price of these commodities.

**MUKUL JOSHI**

Financial Commissioner, Taxation and  
Secretary to Government of Punjab,  
Department of Excise and Taxation.





**FORM VAT-2**

[ See rule 3,28, 32,37 & 46 ]

**CHALLAN**

**B**

**( To be given to/to be retained by the Excise & Taxation Department)**

Invoice of Tax paid into Treasury/Sub Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account "0040-Taxes on Sales, Trade etc. – 102 State VAT".

District :

Period From :  /  / 20  To:  /  / 20

Last date of Payment :  /  / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN :

Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT  Rs.

(b) Additional Demand :  Rs.

(c) Penalty U/s :  Rs.

(d) Interest :  Rs.

(e) Other deposits :  Rs.   
(Please specify)

(f) TOTAL IN FIGURES :  Rs.

TOTAL IN WORDS :  Rs.

90% of the amount at 2(f) above payable under 0040  
IN FIGURES  
IN WORDS

Rs.

Rs.

Certified that all the particulars given above are correct.

Signature of depositors

**(Designated Officer)**  
Seal of Designated Officer

Date :  /  / 20

**FOR USE IN TREASURY**

Received the sum of Rupees  and credited under  
Account "0040-Taxes on Sales, Trade etc. -102 State VAT".

Treasury Accountant

Stamp of Treasury / Treasury Officer /  
Agent, State Bank of India /  
Sub-Treasury Officer /  
Manager, State Bank of Patiala.  
or  
Any other authorized bank

**FORM VAT-2**

[ See rule 3,28, 32,37 & 46 ]

**CHALLAN**

**C**

**( To be given to/to be retained by the Excise & Taxation Department)**

Invoice of Tax paid into Treasury/Sub Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account "0040-Taxes on Sales, Trade etc. – 102 State VAT".

District :

Period From :  /  / 20  To:  /  / 20

Last date of Payment :  /  / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN :

Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT  Rs.

(b) Additional Demand :  Rs.

(c) Penalty U/s :  Rs.

(d) Interest :  Rs.

(e) Other deposits :  Rs.   
(Please specify)

(f) TOTAL IN FIGURES :  Rs.

TOTAL IN WORDS :  Rs.

90% of the amount at 2(f) above payable under 0040  
IN FIGURES  
IN WORDS

Rs.

Rs.

Certified that all the particulars given above are correct.

Signature of depositors

**(Designated Officer)**  
Seal of Designated Officer

Date :  /  / 20

**FOR USE IN TREASURY**

Received the sum of Rupees  and credited under  
Account "0040-Taxes on Sales, Trade etc. -102 State VAT".

Treasury Accountant

Stamp of Treasury / Treasury Officer /  
Agent, State Bank of India /  
Sub-Treasury Officer /  
Manager, State Bank of Patiala.  
or  
Any other authorized bank

**FORM VAT-2**

[ See rule 3,28, 32,37 & 46 ]

**CHALLAN**

**D**

**( To be given to / to be retained by the `Person' )**

Invoice of Tax paid into Treasury/Sub Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account "0040-Taxes on Sales, Trade etc. – 102 State VAT".

District :

Period From :  /  / 20  To:  /  / 20

Last date of Payment :  /  / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN :  Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT  Rs.

(b) Additional Demand :  Rs.

© Penalty U/s :  Rs.

(d) Interest :  Rs.

(e) Other deposits :  Rs.

(Please specify)

(f) TOTAL IN FIGURES :  Rs.

TOTAL IN WORDS :  Rs.

90% of the amount at 2(f) above payable under 0040

IN FIGURES  
IN WORDS

Rs.

Rs.

Certified that all the particulars given above are correct.

Signature of depositors

**(Designated Officer)**

Seal of Designated Officer

Date :  /  / 20

**FOR USE IN TREASURY**

Received the sum of Rupees  and credited under  
Account "0040-Taxes on Sales, Trade etc. -102 State VAT".

Treasury Accountant

Stamp of Treasury / Treasury Officer /  
Agent, State Bank of India /  
Sub-Treasury Officer /  
Manager, State Bank of Patiala.

Or

Any other authorized bank

4. In the said rules, after the Form VAT-2, the following form shall be added, namely:-

<b>FORM VAT-2 A</b>	
[ See rule 3, 26,32,37& 46 ]	
<b>CHALLAN</b>	
<b>A</b>	
<b>(To be retained by Bank)</b>	
Invoice of Tax paid into Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account "_____-Punjab Municipal Fund."	
District :	<input type="text"/>
Period	From : <input type="text"/> / <input type="text"/> / 20 <input type="text"/>
	To: <input type="text"/> / <input type="text"/> / 20 <input type="text"/>
Last date of Payment :	<input type="text"/> / <input type="text"/> / 20 <input type="text"/>
1. By whom tendered	<input type="text"/>
	<input type="text"/>
2. Name of the person:	<input type="text"/>
	<input type="text"/>
Complete Address :	<input type="text"/>
	<input type="text"/>
VRN/TRN :	<input type="text"/>
	Demand/Disposal No.: <input type="text"/>
(a) Voluntary Tax VAT/TOT	Rs. <input type="text"/>
(b) Additional Demand :	Rs. <input type="text"/>
(c) Penalty U/s :	Rs. <input type="text"/>
(d) Interest :	Rs. <input type="text"/>
(e) Other deposits :	Rs. <input type="text"/>
(Please specify)	
(f) TOTAL IN FIGURES :	Rs. <input type="text"/>
TOTAL IN WORDS :	Rs. <input type="text"/>
<input type="text"/>	
10% of the amount at 2(f) above payable under Punjab Municipal Fund  IN FIGURES IN WORDS	Rs. <input type="text"/> Rs. <input type="text"/>
Certified that all the particulars given above are correct.	
Signature of depositors	<b>(Designated Officer)</b>
	Seal of Designated Officer
	Date : <input type="text"/> / <input type="text"/> / 20 <input type="text"/>
<b>FOR USE IN BANK</b>	
Received the sum of Rupees	<input type="text"/>
	and credited under
<b>Account "_____-Punjab Municipal Fund."</b>	
Bank Accountant	<input type="text"/>

Stamp of Manager of the authorized bank

**FORM VAT-2 A**

[ See rule 37 ]

**CHALLAN**

**B**

**( To be given to Local Govt. Department)**

Invoice of Tax paid into Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account "\_\_\_\_\_-Punjab Municipal Fund."

District :

Period From :  /  / 20

To:  /  / 20

Last date of Payment :  /  / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN :

Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT  Rs.

(b) Additional Demand :  Rs.

(c) Penalty U/s :  Rs.

(d) Interest :  Rs.

(e) Other deposits :  Rs.  
(Please specify)

(f) TOTAL IN FIGURES :  Rs.

TOTAL IN WORDS :  Rs.

10% of the amount at 2(f) above payable under Punjab Municipal Fund  
**IN FIGURES**  
**IN WORDS**

Rs.

Rs.

Certified that all the particulars given above are correct.

Signature of depositors

**(Designated Officer)**

Seal of Designated Officer

Date :  /  / 20

**FOR USE IN BANK**

Received the sum of Rupees  and credited under

**Account "\_\_\_\_\_-Punjab Municipal Fund."**

Bank Accountant

Stamp of Manager of the authorized bank

**FORM VAT-2A**

[ See rule 37]

**CHALLAN**

**C**

**( To be given to / to be retained by Excise & Taxation Department)**

Invoice of Tax paid into Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account “ \_\_\_\_\_-Punjab Municipal Fund.”

District :

Period From :  /  / 20  To:  /  / 20

Last date of Payment :  /  / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN :  Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT  Rs.

(b) Additional Demand :  Rs.

(c) Penalty U/s :  Rs.

(d) Interest :  Rs.

(e) Other deposits :  Rs.

(Please specify)

(f) TOTAL IN FIGURES :  Rs.

TOTAL IN WORDS :  Rs.

10% of the amount at 2(f) above payable under Punjab Municipal Fund

IN FIGURES  
IN WORDS

Rs.

Rs.

Certified that all the particulars given above are correct.

Signature of depositors

**(Designated Officer)**

Seal of Designated Officer

Date :  /  / 20

**FOR USE IN BANK**

Received the sum of Rupees  and credited under

**Account “\_\_\_\_\_Punjab Municipal Fund.”.**

Bank Accountant

Stamp of Manager of the authorized bank

**FORM VAT-2A**

[ See rule 37]

**CHALLAN**

**D**

**( To be given to / to be retained by the 'Person' )**

Invoice of Tax paid into Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account " \_\_\_\_\_-Punjab Municipal Fund."

District :

Period From :  /  / 20

To:  /  / 20

Last date of Payment :  /  / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN :

Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT  Rs.

(b) Additional Demand :  Rs.

(c) Penalty U/s :  Rs.

(d) Interest :  Rs.

(e) Other deposits :  Rs.  
(Please specify)

(f) TOTAL IN FIGURES :  Rs.

TOTAL IN WORDS :  Rs.

10% of the amount at 2(f) above payable under Punjab Municipal Fund  
**IN FIGURES**  
**IN WORDS**

Rs.

Rs.

Certified that all the particulars given above are correct.

Signature of depositors

**(Designated Officer)**

Seal of Designated Officer

Date :  /  / 20

**FOR USE IN BANK**

Received the sum of Rupees  and credited under  
**Account ““\_\_\_\_\_Punjab Municipal Fund.”.**

Bank Accountant

Stamp of Manager of the authorized bank

**5.** In the said rules, for the existing Form VAT-15, Form VAT-16 and Form VAT-17, the following shall be substituted namely;-

**Form VAT – 15**

**Return by a Taxable Person**

(See rule 36)

(Please read the INSTRUCTIONS carefully before filling the form and worksheet)

VRN									For period (dd.mm.yy)	From _____	To _____
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Name of the person:		
Address of the person:		
	Pin	State:
	Tel	Fax
	E-mail address :	

1.	SALES DETAILS	Amount
(a)	Gross Sales*	
(b)	Less: Sales within the State by the exempted units	
(c)	Less : Zero rated sales	
(d)	Less : Inter-state sales	
(e)	Less : Tax free sales	
(f)	Less : Sales return, Cash/ trade discount	
(g)	Less: Tax element included in sales	
(h)	Less: Purchase value of sale of goods, purchased from exempted units and sold to persons other than taxable persons	
(i)	Any other deduction, please specify	
(j)	Net sales subject to VAT	

2.	PURCHASE DETAILS	Amount
(a)	Gross Purchases (including capital goods and goods received by stock transfer)	
(b)	Less : Imports from outside India	
(c)	Less : Inter-state Purchases / goods received from Branches/principals	
(d)	Less: Purchases made directly from exempted units	
(e)	Less : Tax free Purchases	
(f)	Less: Purchases from persons other than taxable persons	
(g)	Less: Purchases against 'H' form	
(h)	Less : Purchases liable to Purchase Tax u/s 19 (1) & 20 in the hands of the person filing the return	
(i)	Less: Purchases not eligible for input tax credit under Section 13 (5)	
(j)	Less : purchase return and cash/ trade discount	
(k)	Any other deduction, please specify	
(l)	Net: purchases eligible for input tax credit [a-(b+c+d+e+f+g+h+i+j+k)]	

3.	OUTPUT TAX	Amount
(a)	VAT on net taxable sales during the return period	
(b)	Add : Purchase Tax on turnover as per Col. 2(h)	
(c)	Add/Less : Prior period net adjustment of output tax	
(d)	Total Output tax	

4.	INPUT TAX CREDIT (ON ACTUAL BASIS)	Amount
(a)	ITC brought forward from previous return period	
(b)	Add Instalment of ITC on stocks held on appointed day	
(c)	Add TDS against Tax Deduction Certificate	
(d)	Add ITC on purchases made during the period as per col. 2 (l)	
(e)	Add: ITC, debited earlier, on goods received back after job work u/s 13(3)	

(f)	Add/less: Prior period net adjustment to input tax	
(g)	Add: Any other, please specify	
<b>(h)</b>	<b>Total input tax credit available</b>	
(i)	Less: apportionment of ITC for manufacturing tax free goods	
(j)	Less: apportionment of ITC for branch transfer	
(k)	Less: apportionment of ITC u/s13(4)	
(l)	Less: ITC on goods sent for job work u/s 13(3)	
(m)	Less: reversal of ITC	
(n)	Less: Any other, please specify	
<b>(o)</b>	<b>Total (i+j+k+l+m+n)</b>	
(p)	Net input tax credit available ( h-o)	

\* Gross sales will also include sale value of goods involved in the execution of works contract or taxable job work, but excludes Commission sales by Kacha Arhtiyas, Branch transfers and consignment transfers.

<b>5.</b>	<b>GOODS PURCHASED FROM EXEMPTED UNITS</b>	<b>Amount</b>
(a)	Total purchases made during the return period (as per col.2 (d))	
(b)	Less: Goods return and cash/trade discount	
(c)	Less: Goods used in the manufacture of tax free goods	
(d)	Less: Goods exported out of India	
(e)	Less: Goods used in consignment /branch transfer	
(f)	Less: Capital goods	
(g)	Less: Sales made to persons other than taxable persons	
(h)	Less: Goods not eligible for input tax credit under section 13 (5)	
(i)	Less: Any other goods on which notional input tax credit is not available	
(j)	Net purchases eligible for notional input tax credit	

<b>5-A</b>	<b>INPUT TAX CREDIT (ON NOTIONAL BASIS) (on purchases from exempted units only)</b>	<b>Amount</b>
(a)	Brought forward from previous return period	
(b)	Add notional ITC on purchases from exempted units as per col. 5 (j)	
(c)	Total notional input tax credit available	

<b>6.</b>	<b>TAX PAYABLE/EXCESS INPUT TAX CREDIT</b>	<b>Amount</b>
(a)	Total output tax [as per 3(d)]	
(b)	Less: Monthly tax paid (as per 2 <sup>nd</sup> proviso to rule 36) (i) 1 <sup>st</sup> month of the quarter (ii) 2 <sup>nd</sup> month of the quarter	
(c)	Less : Net ITC as per col. 4 (o)	
(d)	Difference (a-b-c) (If output tax is more than input tax, balance be adjusted out of Notional ITC, if any. Otherwise amount is to be deposited)	
(e)	Excess ITC, if any, after adjustment in (d) (i) Actual (ii) Notional	
(f)	Less: CST liability for the return period, if any	
(g)	Difference (e-f) (If output tax is more than input tax, Balance be adjusted out of Notional ITC, if any. Otherwise amount is to be deposited)	
(h)	Excess ITC after adjustment under (g): (i) Actual (ii) Notional	
(i)	Less: Actual ITC out of col. (h) to be claimed as refund	
(j)	Balance excess ITC, if any, to be carried forward to the next return: (i) Actual (ii) Notional	
(k)	<b>Net tax payable</b>	

(l)	(i) 90% VAT payable under '0040' in challan VAT-2	
	(ii) 10% VAT payable under Punjab Municipal fund in challan VAT-2A	

7. DETAILS OF TAX PAYMENT DURING THE RETURN PERIOD				
Challan/instrument No	Date (dd.mm.yy)	Bank/Treasury	Branch code	Amount
<b>'0040' (90%)</b>				
<b>Punjab Municipal Fund (10%)</b>				
<b>Total (90%+10%)</b>				

8. For units availing Exemption or Deferment		Amount
(a)	Entitlement certificate no. & date	
(b)	Date of expiry of exemption/deferment	
(c)	Total amount of exemption / deferment allowed	
	(i) Exemption/ deferment available at the beginning of the return period (including under CST Act)	
	(ii) Exemption/deferment availed during the return period	
	(iii) Balance at the end of the return period	
(d)	Admissible amount of refund on tax paid purchases	
(e)	Goods sent on consignment/stock transfer basis	

9. Miscellaneous information (wherever applicable)		Amount
(a)	Value of Branch Transfers/Consignment Transfers made during the return period	
(b)	Value of Commission Sales made by Kacha Arhtiya during return period	
(c)	Payments made to contractor(s) sub-contractor(s)	
(d)	Proof of payment of TDS	
(e)	Value of Capital Goods purchased from taxable persons	

Declaration: I, solemnly declare that to the best of my knowledge and belief the information given on this form is true and correct.

NAME &  
SIGNATURE

STATUS  
DATED

## WORKSHEET

1. BREAK UP OF TAXABLE SALES AND PURCHASES IN PUNJAB (EXCLUDING CAPITAL GOODS)				
1(a) Rate	1(b) Gross Sales	VAT	1(c) Gross Purchases	VAT
At 1%				
At 4%				
At 8.8%				
At 12.5%				
At 20%				
At 22%				
At 27.5%				
At 30%				
Other (specify)				
Total				

2. BREAK UP OF GOODS SOLD UNDER WORKS CONTRACT				
2(a) Gross value	2(b) Less : Value of labour	2(c) Taxable value	2(d) Rate wise Break up	2(e) Output tax
				<b>Total</b>
				<b>Less TDS</b>
				<b>Net Output tax</b>

3. BREAK UP OF ZERO RATED SALES				
3(a) Category	3(b) Gross sales	3(c) Less : sales returns	3(d) Less : discounts	3(e) Net sales
Direct Export out of India				
Sale against H form				

4. PRIOR PERIOD ADJUSTMENTS					
4(a) Prior period adjustment of sales	4(b) Adjustment in sale	4(c) Adjustment in Output tax	4(d) Prior period adjustment of purchases	4(e) Adjustment in purchase	4(f) adjustment in Input tax
Cancellation of sales			Cancellation of purchase		
Sales Returns			Purchase Returns		
Change in nature of sales			Change in nature of Purchase		
Change in sale consideration			Change in Purchase consideration		
Total			Total		

5.	<i>Any other adjustment (Please specify)</i>

# Form VAT – 16

(See rule 36)

(To be submitted along with TR for monthly payment of tax)

TAX PERIOD (MONTH) \_\_\_\_\_

1 Particulars of Business	
1.1	Full Name of Applicant (M/s) _____
1.2	Address of Applicant _____
	_____
	_____
	Pin _____ State _____
	Tel _____ Fax _____
1.3	VRN _____

During the Tax Period

2. Details of Taxable Purchases
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Value of Imports from outside India	Value of inter-state purchases	Value of intra-state purchases					VAT paid on purchases (Input tax)		ITC/BF from previous period
		Purchases u/s 19	Purchases u/s 20	Purchases from exempted units	Other purchases		Actual	Notional	
					From taxable persons	From non-taxable persons			

During the Tax Period

3. Details of Taxable Sales
-----------------------------

Value of exports out of India	Value of inter-state sales	Value of intra state sales		VAT (output tax)
		To taxable persons	To non-taxable persons	
Net tax payable = Output tax – Input tax (including brought forward, if any, from previous return)		Amount		
(i) 90% VAT payable under '0040' in challan VAT-2				
(ii) 10% VAT payable under Punjab Municipal fund in challan VAT-2A				

**Declaration:** I solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct.

Name _____	Designation _____
Signature & seal _____	Date _____ (dd.mm.yy)

**Form VAT – 17**  
(See rule 36)  
**Return by a Registered Person**

(Please read the INSTRUCTIONS carefully before filling the form)

TRN									For period (dd.mm.yy)	From _____	To _____
-----	--	--	--	--	--	--	--	--	-----------------------	------------	----------

Name of the person:			
Address of the person:			
		Pin	State :
		Tel	Fax
		E-mail address :	

1.	SALES	Amount
(a)	Gross Sales.	
(b)	Less : Tax free Sales.	
(c)	Less : Sales Returns.	
(d)	Less : Cash / Trade Discounts.	
(e)	Net sales subject to TOT in the current return period.	

2.	PRIOR PERIOD ADJUSTMENTS OF SALES	Amount
(a)	Cancellation of Sales	
(b)	Sales Returns	
(c)	Any other, specify	
(d)	Net prior period adjustments	

3.	PURCHASE DETAILS	
(a)	Gross Purchases	
(b)	Tax free purchases	
(c)	Purchases liable to tax u/s 20	

4.	OUTPUT TAX	Amount
(a)	Turnover tax as per col. 1(e)	
(b)	Purchase tax as per co. 3 (c)	
(c)	Total (a+b)	
(d)	Plus/Minus prior period adjustment as per col.2 (d)	
(e)	Net output tax payable	
(f)	<b>Net tax payable</b>	
(g)	(i) <b>90% Tax payable under '0040' in challan VAT-2</b>	
	(ii) <b>10% Tax payable under Punjab Municipal fund in challan VAT-2A</b>	

5.	PAYMENT DETAILS			
Challan/ instrument No.	Date (dd.mm.yy)	Bank Treasury	Branch Code	Amount
<b>'0040' (90%)</b>				
<b>Punjab Municipal Fund (10%)</b>				
<b>Total</b>				

Declaration : I solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct			
Name		Designation	
Signature		Date (dd.mm.yy)	

**Instructions**

1. Please fill all the fields in the form as applicable.
2. The Return Form has to be filed within 30 days of the end of the return period alongwith treasury receipts. In case any amount of tax is deposited through a crossed cheque or bank draft, the Return has to be filed within 20 days of the end of the return period.
3. In case of minors, the specimen signature of guardian/trustee should be furnished.
4. All amounts should be reported in Rupees.

6. In the said rules, after the Form VAT-54, the new Form VAT- 54A shall be added, namely:-

**FORM VAT-54 A**

[See rule 37]

**DAILY COLLECTION REGISTER (PUNJAB MUNICIPAL FUND)**

District :

Date	Sr.No.	Name and address of	VAT / TOT No.	T.R. No. and Date	Period to which the	Collection on account of									Remarks
						VAT	TOT	Purchase Tax	Penalty	Interest	Registration Fee	Tax deducted at source	Other Fee / Tax	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14	.15	16.

Mukul Joshi  
 Financial Commissioner, Taxation and  
 Secretary to Government of Punjab  
 Department of Excise and Taxation

